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547—5.2(331) Report summary. The summary of the annual financial report, as required by Iowa Code section 331.403, subsection 1, shall include for each major fund type:

- 1. The amounts of each class of expenditures, as defined in 547—subrule 4.1(1).
- 2. Property tax levies, credits to taxpayers, and net current and delinquent property tax collections.
- 3. The amounts from sources of revenue other than property taxation, as defined in 547—subrule 4.1(2).
 - 4. Beginning and ending fund balances.
 - 5. Other financing sources and uses.
 - 6. Comparisons of the above amounts with budgeted amounts, as amended.